

RUN DATE: 07/30/02
 RUN TIME: 15:20:14

UNITED STATES DEPARTMENT OF TREASURY
 BUREAU OF THE PUBLIC DEBT
 OFFICE OF PUBLIC DEBT ACCOUNTING
 DIVISION OF FEDERAL INVESTMENTS
 TRIAL BALANCE
 (FINAL)
 FOR PERIOD OF 05/31/2002 THRU 06/30/2002

BLACK LUNG DISABILITY TRUST FUND
 ACCT: 208144

G/L ACCT #	DESCRIPTION	BEGINNING	DEBIT	CREDIT	ENDING BALANCE
ASSETS					
1010	CASH	86,355,594.99	57,642,431.64	45,615,569.56	98,382,457.07
1340	ACCRUED INCOME RECEIVABLE	0.00	0.00	0.00	0.00
1335	OTHER RECEIVABLES	0.00	0.00	0.00	0.00
1610	PRINCIPAL ON INVESTMENTS	0.00	0.00	0.00	0.00
1611	DISCOUNT ON PURCHASE	0.00	0.00	0.00	0.00
1612	PREMIUM ON PURCHASE	0.00	0.00	0.00	0.00
1613	AMORTIZATION DISC/PREM	0.00	0.00	0.00	0.00
	** TOTAL ASSETS	86,355,594.99	57,642,431.64	45,615,569.56	98,382,457.07
LIABILITIES					
2150	OTHER PAYABLES	396,515,204.18	0.00	48,952,494.34	445,467,698.52
2510	ADVANCES FROM GEN FUND	7,253,556,899.11	0.00	0.00	7,253,556,899.11
	** TOTAL LIABILITIES	7,650,072,103.29	0.00	48,952,494.34	7,699,024,597.63
	** TOTAL NET ASSETS	(7,563,716,508.30)	57,642,431.64	94,568,063.90	(7,600,642,140.56)
CAPITAL					
3310	PRIOR UNDISTRIBUTED GAIN	0.00	0.00	0.00	0.00
3310	DISTRIBUTED GAIN/LOSS	0.00	0.00	0.00	0.00
3310	PRIOR UNDISTRIBUTED INC	(7,215,821,319.40)	0.00	0.00	(7,215,821,319.40)
	** TOTAL CAPITAL	(7,215,821,319.40)	0.00	0.00	(7,215,821,319.40)
INCOME					
5800	\$1.10 TAX ON UNDERGROUND	86,540,000.00	0.00	14,684,000.00	101,224,000.00
5800	\$0.55 TAX ON SURFACE COAL	88,859,000.00	0.00	14,249,000.00	103,108,000.00
5800	4.4% TAX ON UNDERGROUND	105,330,000.00	6,696,000.00	15,185,000.00	113,819,000.00
5800	4.4% TAX ON SURFACE COAL	59,453,000.00	0.00	13,225,000.00	72,678,000.00
5900	COLLECT - RESPONSIBLE OWNERS	1,425,075.25	0.00	219,973.08	1,645,048.33
5320	FINES & PENALTIES	321,542.62	0.00	79,458.56	401,001.18
	** TOTAL INCOME	341,928,617.87	6,696,000.00	57,642,431.64	392,875,049.51
EXPENSE					
5760	SALARIES AND EXP - DM	13,826,000.00	2,191,000.00	0.00	16,017,000.00
5760	SALARIES AND EXP - ESA	18,512,673.00	3,216,080.00	0.00	21,728,753.00
5760	SALARIES AND EXP - OIG	248,000.00	8,000.00	0.00	256,000.00
5765	TRANSFER OUT - BENE PMT	260,700,000.00	33,500,000.00	0.00	294,200,000.00
6100	TREA ADMIN EXPENSE - GF	12,836.92	3,679.08	0.00	16,516.00
6100	TREA ADMIN EXPENSE-BPD	9,092.67	810.48	0.00	9,903.15
6330	INTEREST EXP REPAY ADV	396,515,204.18	48,952,494.34	0.00	445,467,698.52
	** TOTAL EXPENSE	689,823,806.77	87,872,063.90	0.00	777,695,870.67
GAIN/LOSS					
	UNREALIZED GAIN/LOSS	0.00	0.00	0.00	0.00
	** TOTAL GAIN/LOSS	0.00	0.00	0.00	0.00
	**TOTAL EQUITY	(7,563,716,508.30)	94,568,063.90	57,642,431.64	(7,600,642,140.56)
	BALANCE	0.00	152,210,495.54	152,210,495.54	0.00

Black Lung Disability Trust Fund
 20X8144
 Income Statement
 (Final)
 For Period 10/01/01 through 06/30/02

RECEIPTS

Revenue	Current Month	Year-To-Date
\$0.55 Tax on Surface Coal	14,249,000.00	103,108,000.00
\$1.10 Tax on Underground	14,684,000.00	101,224,000.00
4.4% Tax on Surface Coal	13,225,000.00	72,678,000.00
4.4% Tax on Underground	8,489,000.00	113,819,000.00
Collect - Responsible Owners	219,973.08	1,645,048.33
Fines & Penalties	79,458.56	401,001.18
Gross Revenue	\$ 50,946,431.64	\$ 392,875,049.51

OUTLAYS

Interest Exp Repay Advance	48,952,494.34	445,467,698.52
Salaries and Exp - DM	2,191,000.00	16,017,000.00
Salaries and Exp - OIG	8,000.00	256,000.00
Salaries and Exp - ESA	3,216,080.00	21,728,753.00
Trea Admin Expense - BPD	810.48	9,903.15
Trea Admin Expense - GF	3,679.08	16,516.00
Total Outlays	\$ 54,372,063.90	\$ 483,495,870.67

NONEXPENDITURE TRANSFERS

Transfer Out - Bene Pmt	33,500,000.00	294,200,000.00
Subtotal NonExpenditures	\$ 33,500,000.00	\$ 294,200,000.00
NET INCREASE/(DECREASE)	\$ -36,925,632.26	\$ -384,820,821.16

Black Lung Disability Trust Fund
 20X8144
 Balance Sheet
 (Final)
 As of 06/30/02

ASSETS

Undisbursed Balances			
Funds Available for Investment	\$	98,382,457.07	
TOTAL ASSETS		\$ 98,382,457.07	

LIABILITIES & EQUITY

Liabilities:			
Other Liabilities	\$	7,699,024,597.63	\$ 7,699,024,597.63
Equity:			
Beginning Balance	\$	-7,215,821,319.40	
Net Change	\$	-384,820,821.16	
Total Equity	\$	-7,600,642,140.56	
TOTAL LIABILITY/EQUITY	\$	98,382,457.07	

Footnote: The large fund balance with Treasury is due to two SF 1151's totaling \$33,500,000.00 for the month of June that were processed until July.

Bureau of the Public Debt
 Office of Public Debt Accounting
 Trust Fund Management Branch
 Date: July 30, 2002

**BLACK LUNG DISABILITY INSURANCE TRUST FUND
20X8144
BUDGETARY RECONCILIATION
AS OF JUNE 30, 2002**

PROPRIETARY ACCOUNTS

<u>SEC #</u>	<u>TITLE</u>	<u>AMOUNT</u>	
532010	Fines & Penalties	401,001.18	
580010	\$1.10 Tax on Underground Coal	101,224,000.00	
580020	\$.55 Tax on Surface Coal	103,108,000.00	
580030	4.4% Tax on Underground Coal	113,819,000.00	
580040	4.4% Tax on Surface Coal	72,678,000.00	
411400	Appropriated Trust Fund Receipts		391,230,001.18
576501	Benefit Pymts - Transfer to Labor	-294,200,000.00	
416700	Treasury-Managed Trust Fund Distrib of Realized Auth-Transferred		-294,200,000.00
251000	Advance from GF	0.00	
417000	Transfers - Current Year Authority		0.00
576040	Salaries & Expenses - DM	-16,017,000.00	
576050	Salaries & Expenses - ESA	-21,728,753.00	
576060	Salaries & Expenses - OIG	-256,000.00	
590010	Collections/Responsible Operators (03)	1,645,048.33	
610010	Treasury Admin Expense - GF	-16,516.00	
610050	Treasury Admin Expense - BPD	-9,903.15	
633000	Repayment of Advance from GF	0.00	
490200	Expended Authority - Paid		-36,383,123.82
532010	Fines & Penalties	401,001.18	
580010	\$1.10 Tax on Underground Coal	101,224,000.00	
580030	4.4% Tax on Underground Coal	113,819,000.00	
580020	\$.55 Tax on Surface Coal	103,108,000.00	
580040	4.4% Tax on Surface Coal	72,678,000.00	
590010	Collections/Responsible Operators (03)	1,645,048.33	
251000	Advance from GF	0.00	
576501	Benefit Pymts - Transfer to Labor	-294,200,000.00	
576040	Salaries & Expenses - DM	-16,017,000.00	
576050	Salaries & Expenses - ESA	-21,728,753.00	
576060	Salaries & Expenses - OIG	-256,000.00	
610010	Treasury Admin Expense - GF	-16,516.00	
610050	Treasury Admin Expense - BPD	-9,903.15	
633000	Repayment of Advance from GF	0.00	
	New Budget Authority	28,101,026.43	
462000	Other Funds Available for Commit/Oblig		-88,747,903.79
415700	Auth Made Avail from Receipt or Approp Balances Previously Precluded from Oblig		28,101,026.43
420100	Total Actual Resources - Collected		37,735,579.71
439700	Receipts and Approps Temp Precl from Oblig Less: New Budget Authority		-37,735,579.71 0.00
			-37,735,579.71
ASSETS			
1010	Fund Balance with Treasury	98,382,457.07	
1610	Certificates of Indebtedness	0.00	
1610	Bonds	0.00	
	Total Assets		98,382,457.07
EDIT CHECK(TOTAL ASSETS = 462000+415700+439700)			-98,382,457.07